

Date: 28th May, 2025

To,
General Manager-Listing
BSE Limited,
P. J. Towers, Dalal Street,
Mumbai- (M.H.) -400 001

Scrip Code - 532933; ISIN - INE386I01018

Sub: Submission of Audited Financial Results of the Company as per Regulation 30 & 33 of Securities and Exchange Board of India (listing Obligations Disclosure Requirements) Regulation, 2015 for quarter as well as year ended on 31st March, 2025.

Dear Sir/Madam,

With reference to the Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the above mentioned subject, we wish to inform you that the Board of Directors in its Meeting held on Wednesday, 28th May, 2025 has approved the Audited Financial Results of the Company for the Quarter as well as Financial year ended on 31st March, 2025 together with Auditors Report thereon, Statement of assets and liabilities, Cash Flow Statement and declaration by the Managing Director & Chief Financial Officer of the Company. In this regard, please find enclosed herewith the following:

1. Audited Financial Results for the Quarter/Financial year ended 31st March, 2025
2. Auditor's Report on the Audited Financial results for the Quarter/Financial Year ended 31st March, 2025

You are requested to please take the same on record.

Thanking You
Yours faithfully

For PORWAL AUTO COMPONENTS LIMITED

DEVENDRA JAIN
MANAGING DIRECTOR
DIN: 00232920

PORWAL AUTO COMPONENTS LTD.
Regd. Office : 209 Sector I Pithampur 454775 Dhar Madhya Pradesh
Statement of the Audited Financial Results For The Quarter & Year Ended 31st March 2025

Rupees In Lacs

Sn.	Particulars	Quarter ended			Year Ended	Year Ended
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations					
	Revenue from operations	3922.71	3314.38	3334.41	14044.67	14638.51
	Other Income	2.17	0.46	3.18	22.73	42.89
	Total Income	3924.87	3314.84	3337.59	14067.39	14681.40
2	Expenses					
a	Cost of Material Consumed	2006.79	1765.39	1733.96	7420.20	8203.37
b	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
c	Changes in Inventory of Finished goodsWIP and Stock in trade	64.16	4.64	20.21	148.07	-132.96
d	Employee benefit expense	354.21	344.78	333.80	1360.51	1277.93
e	Financial costs	49.85	52.28	44.32	184.69	236.43
f	Depreciation and amortization expense	156.17	127.07	122.49	538.10	578.74
g	Other Expense	1073.50	1161.24	966.96	4396.51	4081.64
	Total Expenses	3704.68	3455.40	3221.74	14048.08	14245.15
3	Profit before exceptional and extraordinary items and tax	220.20	-140.56	115.85	19.32	436.25
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax	220.20	-140.56	115.85	19.32	436.25
6	Extraordinary Items (Prior Period Items)	0.00	0.00	0.00	0.00	-26.42
7	Profit before tax (VII - VIII)	220.20	-140.56	115.85	19.32	462.67
8	Tax Expense					
	(1) Current tax	0.00	0.00	0.00	3.23	77.23
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
9	Profit (Loss) for the period from continuing operations	220.20	-140.56	115.85	16.09	385.44
10	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) after tax from Discontinuing operations	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss) for the period	220.20	-140.56	115.85	16.09	385.44
	Other Comprehensive Income					
a	(i) Item that will not be reclassified to Profit or Loss					
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss					
b	(i) Item that will be reclassified to Profit or Loss					
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss					
14	Total Comprehensive Income for the period (Comprising Profit(Loss) and other comprehensive income for the period)					
15	Earning per equity share (for continuing operations)					
	(1) Basic	1.46	-0.93	0.77	0.11	2.55
	(2) Diluted	1.46	-0.93	0.77	0.11	2.55
16	Earning per equity share (for discontinued operations)					
	(1) Basic					
	(2) Diluted					
17	Earning per equity share (for discontinued and continuing operations)					
	(1) Basic	1.46	-0.93	0.77	0.11	2.55
	(2) Diluted	1.46	-0.93	0.77	0.11	2.55



PART II						
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
a	Number of Shares	9299186	9487669	9487669	9299186	9487669
b	Percentage of Shareholding	61.58%	62.83%	62.83%	61.58%	62.83%
2	Promoters & Promoter Group Shareholding					
a	Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil
i	Number of shares					
ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)					
iii	Percentage of Shares(as a % of total share capital of the Company)					
b	Non-Encumbered					
i	Number of shares	5800814	5612331	5612331	5800814	5612331
ii	Percentage of Shares(as a % of total shareholding of promoter & promoter group)	100	100	100	100	100.00
iii	Percentage of Shares(as a % of total share capital of the Company)	38.42%	37.17%	37.17%	38.42%	37.17%
B	INVESTORS COMPLAINTS					
a	Pending at the beginning of the quarter	NIL	NIL	NIL	NIL	NIL
b	Received during the quarter	NIL	NIL	NIL	NIL	NIL
c	Disposed off during the quarter	NIL	NIL	NIL	NIL	NIL
d	Remaining Unresolved at the end of the quarter	NIL	NIL	NIL	NIL	NIL

NOTES :

- The above results were reviewed by the Audit Committee and were approved & taken on record by the Board of Directors at their meeting held on 28th May, 2025
- Segment reporting as required AS-17 is not applicable as 100% revenue comes from a single segment of manufacturing
- Reconciliation of equity as per generally accepted accounting principles (Previous GAAP) and as per Ind AS is given below:

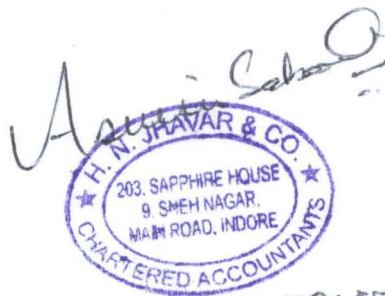
Particular	(in Lakhs)
Equity as per IGGAP	1510.00
Changes in equity shares	0
Others	0
Equity as per Ind AS	1510.00

- The reconciliation of net profit reported for quarter ended 31st March 2025 in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below :

Particular	Amount in Rs. (in Lakhs)
Net Profit/Loss as per previous GAPP(Indian)	220.20
Other Comprehensive Income	0
Total Comprehensive Income (Profit/loss)	220.20

- Figures for the previous period has been regrouped/reclassified to confirm to the figures of the current period presentations.

Place : Pithampur
Date: 28th May, 2025



UDIN - 25079657BMMLEE6435

For Porwal Auto Components Limited

Devendra Jain
Devendra Jain
Managing Director
DIN : 00232920

PORWAL AUTO COMPONENTS LTD.
Regd. Office 209 Sector I Pithampur 454775 Dhar Madhya Pradesh

STATEMENT OF ASSETS AND LIABILITIES

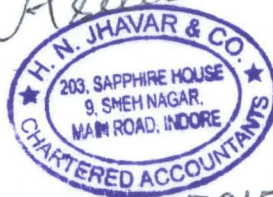
Rupees In Lacs

Particulars	As At	
	31/03/2025 (Audited)	31/03/2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment	3,633.77	4,044.10
(b) Capital Work-in-progress	-	-
(c) Investment Properties	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	8.64	8.84
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial assets	-	-
(I) Investments	1,128.29	1,478.29
(II) Trade receivables	-	-
(III) Loans & Advances	130.67	97.28
(i) Deferred Tax Asset (net)	-	-
(j) Other non-current Assets	654.12	319.29
Current Assets		
(a) Inventories	1,399.85	1,413.15
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	1,496.55	1,058.54
(III) Cash and cash equivalents	2.12	1.89
(IV) Bank balance other than (iii) above	24.89	10.43
(v) Loans	13.93	9.09
(vi) Other Receivables	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	23.93	40.20
Total assets	8,516.76	8,481.10
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,510.00	1,510.00
(b) Other Equity	4,782.55	4,766.47
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	20.65	10.88
(ii) Trade Payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	875.00	775.00
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	343.97	561.88
(ii) Trade Payables	575.54	329.98
(iii) Other financial liabilities	37.12	126.20
(c) Provisions	371.93	400.69
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	8,516.76	8,481.10

Ameen Saboo

For Porwal Auto Components Limited

Place : Pithampur
Date: 28th May, 2025



Devendra Jain
Devendra Jain
Managing Director
DIN : 00232920

UDIN - 25079657BmmLEE6435

PORWAL AUTO COMPONENTS LIMITED

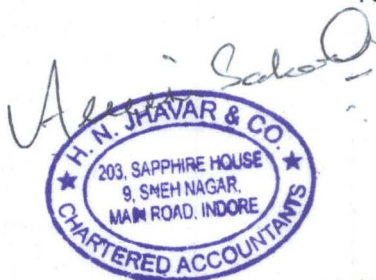
Statement of Cash Flows for the year ended 31st March 2025

Rs. In lacs

PARTICULARS	Year Ended	Year Ended
	31-Mar-25 (Unaudited)	31-Mar-24 (Audited)
Cash Flow from Operating Activity		
Profit before tax	19.32	436.25
Add: Extraordinary item	0.00	26.42
Add: Depreciation	538.09	578.74
Add: Interest/ Finance Cost	184.68	236.43
Less: Non Operating Income	-12.93	-42.89
Add: Loss on Sale of Fixed Assets	7.53	0.00
Cash Flow from operating activities	736.69	1234.95
Increase/decrease in CL (including bank borrowings)	-90.20	520.08
Increase/decrease in current assets	-413.27	-556.43
Less tax paid	-3.23	-77.23
Less Interest Paid	-184.68	-236.43
Net Operating Cash Flow	45.31	884.94
Cash Flow from Investing Activity		
Inflow:		
Increase in Deferred Tax Liability	0.00	0.00
Subsidy received	167.92	0.00
Short Provision W/ o	0.0021	-0.09
Sale of Fixed Assets	18.00	27.24
Outflow:		
Increase in Fixed Assets	-319.52	-306.65
Increase/Decrease in Non current Assets	-18.22	-629.68
Decrease in Capital WIP	-1.50	0.00
Increase in Intangibles	0.00	0.00
Decrease in Deferred Tax Liability	0.00	0.00
Net Cash from Investing Activities	-153.32	-909.18
Cash Flow from Financing Activity		
Inflow:		
Net Change in Long term Borrowing	9.76	-15.35
Net Non Operating Income	12.93	41.02
Net change in other current liability	100.00	0.00
Dividend Distribution Tax	0.00	0.00
Net Cash from Financial Activities	122.69	25.67
Opening Cash	12.32	10.89
Cash Surplus/Deficit	14.68	1.43
Closing Cash	27.00	12.32

For Porwal Auto Components Private Limited

Place : Pithampur
Date : 28/05/2025



Devendra Jain
Managing Director
DIN : 00232920

UDIN - 25079657BmmLEE6435



H.N. Jhavar & Co.

Chartered Accountants

67, Khajrana Road, KTM Khajrana Road
Shrinagar Extension, Indore - 452018

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Porwal Auto Components Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Porwal Auto Components Limited (the "Company") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard.
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in

As per Sabod

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203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
CHARTERED ACCOUNTANTS



H.N. Jhavar & Co.

Chartered Accountants

67, Khajrana Road, KTM Khajrana Road
Shrinagar Extension, Indore - 452018

accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors- either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

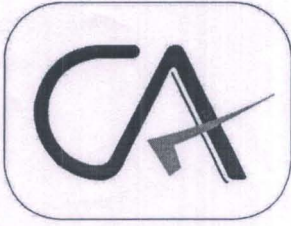
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that

A. S. Jhavar

H.N. JHAVAR & CO.
203, SAPPHIRE HOUSE
9, SNEH NAGAR,
MAIN ROAD, INDORE
* CHARTERED ACCOUNTANTS *



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Chartered Accountants

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Shrinagar Extension, Indore - 452018

may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

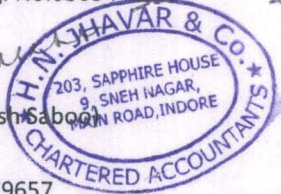
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For H.N. Jhavar & Co.
Chartered Accountants
Firm Reg. No.000544C

Ashish Saboo
(CA Ashish Saboo)
Partner

M.No.079657

UDIN: 25079657BmmLEE6435



Place: Indore

Date: 28/05/2025

Date: 28th May, 2025

To,
General Manager-Listing
BSE Limited,
1st Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Mumbai- (M.H.) -400 001

Sub: Submission of Declaration regarding unmodified opinion of the Auditors on Annual Audited Financial Results of the Company for the year ended 31st March, 2025 as per second proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Scrip Code - 532933; ISIN - INE386I01018

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified opinion on Auditor's reports on the Audited Financials Results for the Quarter and Financial Year ended 31st March, 2025 as audited by the Statutory Auditors of the Company.

DECLARATION

Pursuant to Regulation 33 (3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we the undersigned do hereby declare that in Audit Report, accompanying the Annual Audited Financial Results of the Company for the Quarter and Financial year ended on 31st March, 2025 the Statutory Auditor of the Company, M/s. H. N. Jhavar & Co., Chartered Accountants (Registration No. 000544C) does not express any modified opinion(s)/ Audit Qualification(s) Or other reservation(s) and accordingly the statement on impact of audit qualification is not required to be given.

You are requested to please consider and take on record the same.

Thanking You
Yours faithfully

For PORWAL AUTO COMPONENTS LIMITED



DEVENDRA JAIN
MANAGING DIRECTOR
DIN: 00232920



SHAILESH JAIN
CHIEF FINANCIAL OFFICER